

FY 2007 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2006 Actual ¹	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan ²	FY 2007 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
G00 General Fund Group						
001 General Fund	\$1,067,132,962	\$1,169,278,389	\$1,204,109,902	\$1,210,205,872	\$6,095,970	0.51%
G10 Special Revenue Funds						
090 Public School Operating	\$1,867,728,177	\$2,019,818,405	\$2,092,056,792	\$2,066,649,558	(\$25,407,234)	(1.21%)
100 County Transit Systems	35,264,415	40,974,853	73,601,271	80,434,025	6,832,754	9.28%
102 Federal/State Grant Fund	70,266,335	67,356,294	159,015,966	168,608,537	9,592,571	6.03%
103 Aging Grants & Programs	5,194,101	6,245,922	8,531,252	8,665,187	133,935	1.57%
104 Information Technology	13,108,087	13,289,576	45,528,416	46,828,064	1,299,648	2.85%
105 Cable Communications	7,380,144	7,612,227	22,061,204	22,061,204	0	0.00%
106 Fairfax-Falls Church Community Services Board	129,391,245	137,047,237	142,276,600	143,337,712	1,061,112	0.75%
108 Leaf Collection	1,765,520	1,822,446	1,822,446	1,822,446	0	0.00%
109 Refuse Collection and Recycling Operations	15,551,890	18,152,220	20,199,811	20,302,336	102,525	0.51%
110 Refuse Disposal	57,625,036	66,024,970	68,384,254	68,384,254	0	0.00%
111 Reston Community Center	6,032,587	6,509,626	7,467,088	7,467,088	0	0.00%
112 Energy Resource Recovery (ERR) Facility	35,669,957	39,544,960	39,544,960	39,544,960	0	0.00%
113 McLean Community Center	3,560,815	3,799,261	4,885,953	5,299,953	414,000	8.47%
114 I-95 Refuse Disposal	11,944,525	8,229,849	34,973,076	34,973,076	0	0.00%
115 Burgundy Village Community Center	38,528	43,810	43,810	43,810	0	0.00%
116 Integrated Pest Management Program	1,583,252	2,499,332	2,698,025	2,698,025	0	0.00%
118 Consolidated Community Funding Pool	7,684,493	8,324,073	8,371,801	8,371,801	0	0.00%
119 Contributory Fund	11,008,046	11,661,539	13,307,853	13,307,853	0	0.00%
120 E-911 Fund	34,070,711	33,917,615	37,487,476	37,487,476	0	0.00%
121 Dulles Rail Phase I Transportation Improvement District	0	6,350,000	6,350,000	6,350,000	0	0.00%
141 Elderly Housing Programs	3,718,074	3,344,502	3,589,502	3,589,502	0	0.00%
142 Community Development Block Grant	9,593,276	6,905,321	14,143,783	14,143,786	3	0.00%
143 Homeowner and Business Loan Programs	843,776	1,597,723	7,421,136	7,421,136	0	0.00%
144 Housing Trust Fund	16,188,303	1,850,000	12,114,688	12,114,688	0	0.00%
145 HOME Investment Partnerships Grant	2,714,645	2,657,075	11,004,867	11,004,868	1	0.00%
191 School Food & Nutrition Services	61,692,280	71,746,427	71,941,002	71,781,722	(159,280)	(0.22%)
192 School Grants & Self Supporting	69,757,668	75,698,934	92,461,828	92,953,472	491,644	0.53%
193 School Adult & Community Education	11,043,113	11,558,539	12,400,025	12,495,693	95,668	0.77%
Total Special Revenue Funds	\$2,490,418,999	\$2,674,582,736	\$3,013,684,885	\$3,008,142,232	(\$5,542,653)	(0.18%)
G20 Debt Service Funds						
200/201 Consolidated Debt Service	\$235,238,355	\$259,435,749	\$266,750,051	\$266,750,051	\$0	0.00%
Total Debt Service Funds	\$235,238,355	\$259,435,749	\$266,750,051	\$266,750,051	\$0	0.00%

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G30 Capital Project Funds						
300 Countywide Roadway Improvement Fund	\$927,013	\$0	\$1,200,908	\$1,200,908	\$0	0.00%
301 Contributed Roadway Improvement Fund	3,621,659	3,502,118	36,700,208	36,700,208	0	0.00%
302 Library Construction	2,934,069	27,168,000	48,156,918	48,156,918	0	0.00%
303 County Construction	23,942,334	24,989,944	103,032,870	103,607,670	574,800	0.56%
304 Transportation Improvements	14,443,224	1,000,000	53,850,630	72,650,630	18,800,000	34.91%
306 Northern Virginia Regional Park Authority	2,500,000	2,500,000	2,500,000	2,500,000	0	0.00%
307 Pedestrian Walkway Improvements	2,395,312	300,000	5,438,503	7,261,345	1,822,842	33.52%
308 Public Works Construction ³	3,533,120	3,565,000	0	0	0	-
309 Metro Operations & Construction	21,558,040	34,130,301	38,596,289	38,596,289	0	0.00%
310 Storm Drainage Bond Construction	1,315,520	0	1,298,411	1,298,411	0	0.00%
311 County Bond Construction	2,453,539	3,599,000	79,754,138	77,917,253	(1,836,885)	(2.30%)
312 Public Safety Construction	56,999,732	5,855,150	161,311,845	172,111,845	10,800,000	6.70%
313 Trail Construction ⁴	4,126	100,000	0	0	0	-
314 Neighborhood Improvement Program	15,242	0	360,802	360,802	0	0.00%
315 Commercial Revitalization Program	607,450	0	4,484,011	4,484,011	0	0.00%
316 Pro Rata Share Drainage Construction	4,686,649	0	22,111,746	22,311,746	200,000	0.90%
317 Capital Renewal Construction	7,166,290	8,090,000	19,040,245	19,040,245	0	0.00%
318 Stormwater Management Program	4,328,584	21,900,000	39,147,079	39,147,079	0	0.00%
319 The Penny for Affordable Housing Fund	55,634,079	21,900,000	24,765,921	24,765,921	0	0.00%
340 Housing Assistance Program	3,976,088	935,000	12,390,064	12,740,064	350,000	2.82%
341 Housing General Obligation Bond Construction	0	0	0	13,657	13,657	-
370 Park Authority Bond Construction	25,319,879	0	60,552,849	85,552,849	25,000,000	41.29%
390 School Construction	144,125,633	155,586,022	558,434,635	564,026,896	5,592,261	1.00%
Total Capital Project Funds	\$382,487,582	\$315,120,535	\$1,273,128,072	\$1,334,444,747	\$61,316,675	4.82%
TOTAL GOVERNMENTAL FUNDS	\$4,175,277,898	\$4,418,417,409	\$5,757,672,910	\$5,819,542,902	\$61,869,992	1.07%
PROPRIETARY FUNDS						
G40 Enterprise Funds						
401 Sewer Operation and Maintenance	\$73,282,994	\$78,237,206	\$79,932,006	\$79,932,006	\$0	0.00%
402 Sewer Construction Improvements	27,700,708	11,861,000	51,914,464	51,914,464	0	0.00%
403 Sewer Bond Parity Debt Service	6,565,364	11,460,572	11,460,572	11,460,572	0	0.00%
407 Sewer Bond Subordinate Debt Service	21,207,550	21,922,752	21,922,752	21,922,752	0	0.00%
408 Sewer Bond Construction	466,456	61,087,000	73,572,530	73,572,530	0	0.00%
Total Enterprise Funds	\$129,223,072	\$184,568,530	\$238,802,324	\$238,802,324	\$0	0.00%

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G50 Internal Service Funds						
500 Retiree Health Benefits Fund	\$4,340,772	\$5,324,654	\$5,324,654	\$5,324,654	\$0	0.00%
501 County Insurance Fund	16,750,297	14,577,597	15,765,110	18,512,543	2,747,433	17.43%
503 Department of Vehicle Services	59,250,320	65,134,630	82,706,439	83,781,439	1,075,000	1.30%
504 Document Services Division	7,485,967	6,889,317	7,596,198	8,656,396	1,060,198	13.96%
505 Technology Infrastructure Services	28,077,222	28,134,032	32,301,029	32,301,029	0	0.00%
506 Health Benefits Trust Fund	59,974,563	80,890,090	87,222,499	87,222,499	0	0.00%
590 School Insurance Fund	8,145,961	15,462,700	15,462,100	16,521,438	1,059,338	6.85%
591 School Health Benefits Trust	196,352,801	268,719,247	278,021,933	277,767,547	(254,386)	(0.09%)
592 School Central Procurement	12,562,865	14,000,000	14,000,000	14,000,000	0	0.00%
Total Internal Service Funds	\$392,940,768	\$499,132,267	\$538,399,962	\$544,087,545	\$5,687,583	1.06%
TOTAL PROPRIETARY FUNDS	\$522,163,840	\$683,700,797	\$777,202,286	\$782,889,869	\$5,687,583	0.73%
FIDUCIARY FUNDS						
G60 Trust Funds						
600 Uniformed Employees Retirement Trust Fund	\$44,609,240	\$54,220,064	\$54,416,898	\$61,516,898	\$7,100,000	13.05%
601 Fairfax County Employees' Retirement Trust Fund	150,709,419	144,789,822	145,673,594	156,073,594	10,400,000	7.14%
602 Police Retirement Trust Fund	39,531,485	42,826,179	43,055,205	46,155,205	3,100,000	7.20%
691 Educational Employees' Retirement	139,824,638	159,204,200	159,204,200	156,486,035	(2,718,165)	(1.71%)
Total Trust Funds	\$374,674,782	\$401,040,265	\$402,349,897	\$420,231,732	\$17,881,835	4.44%
G70 Agency Funds						
700 Route 28 Taxing District	\$7,527,429	\$10,215,052	\$10,215,052	\$10,215,052	\$0	0.00%
TOTAL FIDUCIARY FUNDS	\$382,202,211	\$411,255,317	\$412,564,949	\$430,446,784	\$17,881,835	4.33%
TOTAL APPROPRIATED FUNDS	\$5,079,643,949	\$5,513,373,523	\$6,947,440,145	\$7,032,879,555	\$85,439,410	1.23%
Less: Internal Service Funds ⁵	(\$392,940,768)	(\$499,132,267)	(\$538,399,962)	(\$544,087,545)	(\$5,687,583)	1.06%
NET EXPENDITURES	\$4,686,703,181	\$5,014,241,256	\$6,409,040,183	\$6,488,792,010	\$79,751,827	1.24%

¹ The FY 2006 Actuals reflect audit adjustments as included in the FY 2006 Comprehensive Annual Financial Report (CAFR). In addition, offsetting adjustments to the FY 2007 Revised Budget Plan as a result of the audit were also included where applicable (primarily funds that carryover project or grant balances at year-end). It should be noted that these audit adjustments for all funds other than Fund 106, Fairfax-Falls Church Community Services Board, Fund 303, General County Construction, Fund 304, Transportation Improvements, Fund 307, Pedestrian Walkway Improvements, Fund 312, Public Safety Construction, Fund 370, Park Authority Bond Construction, and for Fairfax County Public Schools and Fairfax County Redevelopment and Housing Authority Funds (FCRHA) were previously reflected in the FY 2008 Advertised Budget Plan. Adjustments for the funds listed above were not included pending final reconciliation of adjustments. Please refer to the FY 2006 Audit Package - Attachment VI for further details.

² The FY 2007 Revised Budget Plan reflects the changes for the Fairfax County Public School's Midyear Review. While formal action on these changes are taken as part of the FY 2007 Third Quarter Review, the changes were already identified for the Board of Supervisors in the FY 2008 Advertised Budget Plan to present the most current information at that time.

³ Due to the small number of active projects in Fund 308, Public Works Construction, all revenues, expenditures, and fund balances have been reflected in Fund 303, County Construction, Fund 304, Transportation Improvements, and Fund 318, Stormwater Management Program, beginning in FY 2007. This action officially eliminated Fund 308 and allowed for similar projects to be accounted for in a more appropriate fund.

⁴ Due to the small number of active projects in Fund 313, Trail Construction, all revenues, expenditures, and fund balances have been reflected in Fund 307, Pedestrian Walkway Improvements, beginning in FY 2007. This action officially eliminated Fund 313, allowed for all walkway, trail and sidewalk projects to be accounted for in one fund, and resulted in a name change for Fund 307 from Sidewalk Construction to Pedestrian Walkway Improvements.

⁵ Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.